

**Company registration number 08044201 (England and Wales)**

**Charity registration number 1147216 (England and Wales)**

**WESTNEWTON PRE-SCHOOL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

# WESTNEWTON PRE-SCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms J Parnaby Ms D Scott Ms H Harrison Ms A Thompson Ms S Kenny
<b>Secretary</b>	Ms J Parnaby
<b>Charity number</b>	1147216
<b>Company number</b>	08044201
<b>Registered office</b>	St Matthews CE School Westnewton Aspatria WIGTON Cumbria CA7 3NT
<b>Independent examiner</b>	Stuart Farrer BA(Hons), FCA, DChA Saint & Co Chartered Accountants Sterling House 3 Wavell Drive Rosehill Carlisle CA1 2SA

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# WESTNEWTON PRE-SCHOOL

## CONTENTS

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	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 15

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# **WESTNEWTON PRE-SCHOOL**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 APRIL 2025**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

### **Objectives and activities**

The objective of Westnewton Pre School is to provide nursery education for children in the local area between the ages of 2 and 4 years old.

They achieve this by learning through play, structural activities and outdoor play with the correct staff to pupil ratio.

### **Achievements and performance**

*Significant activities and achievements against objectives*

During the year ended 30 April 2024 the charity updated and improved their learning and play resources, Fundraising supported by the parents is ongoing.

### **Structure, governance and management**

Westnewton Pre School (the Charity) is a company limited by guarantee governed by its Memorandum and Articles of Association and is registered as a charity with the Charities Commission.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms J Parnaby

Ms D Scott

Ms H Harrison

Ms A Thompson

Ms S Kenny

# **WESTNEWTON PRE-SCHOOL**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2025**

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The trustees' report was approved by the Board of Trustees.

Ms J Parnaby  
**Company Secretary**

27 January 2026

# WESTNEWTON PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WESTNEWTON PRE-SCHOOL

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I report to the trustees on my examination of the financial statements of WESTNEWTON PRE-SCHOOL (the charity) for the year ended 30 April 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Stuart Farrer BA(Hons), FCA, DChA**

Saint & Co

Chartered Accountants

Sterling House

3 Wavell Drive

Carlisle

CA1 2SA

27 January 2026

# WESTNEWTON PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	3,499	-	3,499	84	-	84
Charitable activities	4	74,574	-	74,574	80,417	-	80,417
Investments	5	427	-	427	396	-	396
<b>Total income</b>		<u>78,500</u>	<u>-</u>	<u>78,500</u>	<u>80,897</u>	<u>-</u>	<u>80,897</u>
<b>Expenditure on:</b>							
Charitable activities	6	73,912	350	74,262	78,164	415	78,579
<b>Total expenditure</b>		<u>73,912</u>	<u>350</u>	<u>74,262</u>	<u>78,164</u>	<u>415</u>	<u>78,579</u>
<b>Net income/(expenditure) and movement in funds</b>		4,588	(350)	4,238	2,733	(415)	2,318
<b>Reconciliation of funds:</b>							
Fund balances at 1 May 2024		<u>54,690</u>	<u>3,429</u>	<u>58,119</u>	<u>51,957</u>	<u>3,844</u>	<u>55,801</u>
<b>Fund balances at 30 April 2025</b>		<u>59,278</u>	<u>3,079</u>	<u>62,357</u>	<u>54,690</u>	<u>3,429</u>	<u>58,119</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# WESTNEWTON PRE-SCHOOL

## STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2025

		2025	2024
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	11	12,735	11,680
<b>Current assets</b>			
Debtors	12	64	496
Cash at bank and in hand		52,372	50,348
		52,436	50,844
<b>Creditors: amounts falling due within one year</b>	13	(2,814)	(4,405)
<b>Net current assets</b>		49,622	46,439
<b>Total assets less current liabilities</b>		62,357	58,119
<b>The funds of the charity</b>			
Restricted income funds	15	3,079	3,429
Unrestricted funds	16	59,278	54,690
		62,357	58,119

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 27 January 2026

Ms A Thompson  
**Company Secretary**



**WESTNEWTON PRE-SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

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**1 Accounting policies**

**Charity information**

WESTNEWTON PRE-SCHOOL is a public benefit entity and a private company limited by guarantee incorporated in England and Wales. The registered office is St Matthews CE School, Westnewton, Aspatria, WIGTON, Cumbria, CA7 3NT.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

# WESTNEWTON PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

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#### **1 Accounting policies**

##### **1.4 Income**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **1.5 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# WESTNEWTON PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

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### 1 Accounting policies

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	15% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# WESTNEWTON PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 1 Accounting policies

#### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	3,499	84

# WESTNEWTON PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

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### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from charitable activities</b>		
LEA Grants	66,629	60,783
<b>Income from trading activities</b>		
Pre-School Fee Income	7,945	19,634
	<u>74,574</u>	<u>80,417</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>427</u>	<u>396</u>

# WESTNEWTON PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 6 Expenditure on charitable activities

	Pre-School 2025 £	Pre-School 2024 £
<b>Direct costs</b>		
Staff costs	59,495	59,387
Depreciation and impairment	2,406	2,330
Rent	2,401	2,600
Repairs and maintenance	1,289	1,996
Insurance	1,514	712
Postage, stationary and advertising	94	378
Training and courses	172	2,110
Refreshments	3,774	4,052
Consumables and cleaning materials	601	2,872
Other office costs	835	847
Accountancy fees	1,887	1,256
Other finance charges	(206)	39
	<u>74,262</u>	<u>78,579</u>
<b>Analysis by fund</b>		
Unrestricted funds	73,912	78,164
Restricted funds	350	415
	<u>74,262</u>	<u>78,579</u>

### 7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,887	1,256
Depreciation of owned tangible fixed assets	2,406	2,330

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# WESTNEWTON PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	3	3
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	58,797	58,840
Other pension costs	698	547
	59,495	59,387

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# WESTNEWTON PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 11 Tangible fixed assets

Equipment  
£

#### Cost

At 1 May 2024 41,797

Additions 3,461

At 30 April 2025 45,258

#### Depreciation and impairment

At 1 May 2024 30,117

Depreciation charged in the year 2,406

At 30 April 2025 32,523

#### Carrying amount

At 30 April 2025 12,735

At 30 April 2024 11,680

### 12 Debtors

2025 2024

Amounts falling due within one year: £ £

Trade debtors 64 496

### 13 Creditors: amounts falling due within one year

2025 2024

£ £

Accruals and deferred income 2,814 4,405

### 14 Retirement benefit schemes

2025 2024

Defined contribution schemes £ £

Charge to profit or loss in respect of defined contribution schemes 698 547

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.



# WESTNEWTON PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2025

#### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 May 2024 £	Resources expended £	At 30 April 2025 £
	3,429	(350)	3,079
	<u>3,429</u>	<u>(350)</u>	<u>3,079</u>
<b>Previous year:</b>	<b>At 1 May 2023 £</b>	<b>Resources expended £</b>	<b>At 30 April 2024 £</b>
	3,844	(415)	3,429
	<u>3,844</u>	<u>(415)</u>	<u>3,429</u>

#### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2024 £	Incoming resources £	Resources expended £	At 30 April 2025 £
General funds	54,690	78,500	(73,912)	59,278
	<u>54,690</u>	<u>78,500</u>	<u>(73,912)</u>	<u>59,278</u>
<b>Previous year:</b>	<b>At 1 May 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 30 April 2024 £</b>
General funds	51,957	80,897	(78,164)	54,690
	<u>51,957</u>	<u>80,897</u>	<u>(78,164)</u>	<u>54,690</u>

# WESTNEWTON PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

### 17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 30 April 2025:</b>			
Tangible assets	12,735	-	12,735
Current assets/(liabilities)	49,622	-	49,622
	<u>62,357</u>	<u>-</u>	<u>62,357</u>
<i>Per balance sheet</i>	59,278	3,079	62,357
<i>Balance to allocate</i>	(3,079)	3,079	-

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 30 April 2024:</b>			
Tangible assets	11,680	-	11,680
Current assets/(liabilities)	43,010	3,429	46,439
	<u>54,690</u>	<u>3,429</u>	<u>58,119</u>

### 18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).